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From:

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To:

Cc:

Subject: FW: 872-I review

We are okay with the proposed section 6707A penalty language on the Form 872-I. We also don't see any problem including the section 6707A penalty language on the same form as the restricted consent as long as all of the other requirements for a restricted consent (discussed in IRM 25.6.22.8) are met. Note that the restricted consent language should be coordinated with the appropriate national office with jurisdiction over that subject matter. Please let us know if we can be of any further assistance. Thanks.